

GENERAL INSTRUCTIONS FOR IDAHO FORM 75-IMV

WHO MAY FILE

This form may be used by any person or entity who:

- Operates **intrastate** motor vehicles of any gross vehicle weight and/or
- Operates **interstate** motor vehicles which have gross vehicle weights of 26,000 pounds or less that are not required to be licensed under the International Fuel Tax Agreement (IFTA), and
- Uses Idaho **tax-paid** special fuels (undyed diesel, propane, or natural gas) or gasoline from the main supply tank of the motor vehicle in a nontaxable manner.

Nontaxable uses of Idaho tax-paid **special fuels** drawn from a motor vehicle's main supply tank include:

- Operating the motor vehicle's power take-off (PTO) equipment
- Operating an auxiliary engine
- Operating the motor vehicle on nontaxable roads.

The only nontaxable use of gasoline, which has been drawn from the motor vehicle's main supply tank, is to power the motor vehicle's auxiliary engine.

POWER TAKE-OFF ALLOWANCE (For Special Fuels Only)

Power take-off (PTO) allowances may be claimed when special fuels are consumed by the main engine of the motor vehicle for a purpose other than to operate or propel the motor vehicle on a highway and the fuel is drawn from the main supply tank of the motor vehicle. Turning a vehicle-mounted cement mixer and off-loading product are examples of nontaxable uses that qualify for PTO allowances. **No claim for a refund of gasoline tax is allowed when gasoline is used by the motor vehicle's main engine, even to operate the motor vehicle's PTO equipment.**

AUXILIARY ENGINE ALLOWANCES (For Special Fuels and Gasoline)

Auxiliary engine allowances may be claimed when special fuel or gasoline is used in an engine that is fueled by the main supply tank of the motor vehicle but is separate from the main engine that propels the motor vehicle. Operating a refrigeration unit is an example of a nontaxable use that qualifies for an auxiliary engine allowance.

NONTAXABLE MILES DEFINITION

In general, miles driven on public roads that are constructed with concrete, asphalt, gravel, composition, dirt, or other surfaces, are taxable miles for fuels tax

purposes. However, miles driven on roads that are not open to the public, not maintained by a governmental entity, located on private property and maintained by the property owner, located on a construction site, or defined in Idaho Motor Fuels Tax Administrative Rule 292.03 are considered nontaxable miles and the person whose motor vehicle(s) are operated on these roads may be eligible for a special fuels tax refund.

SPECIFIC INSTRUCTIONS FOR IDAHO FORM 75-IMV

OPTIONS USED TO CALCULATE IDAHO NONTAX- ABLE GALLONS

Compute your nontaxable gallons using one of the three options that follow:

Complete either Part I or Part II for each allowance type.

OPTION I: Allowance Only

An allowance-only option may be used when the consumer is not claiming nontaxable miles. The allowance-only method may be calculated without regard to mileage and fuel consumption (MPG) information.

Part I: Allowances Based On Unit Quantities Per Hour, Gallon, Or Ton

Standard allowances for this section are as follows:

Allowance Type	Allowance Rate Per Unit Quantities*
Gasoline/fuel oil	0.00015 gallons per gallon pumped
Bulk cement	0.18 gallons per ton pumped
Refrigeration unit/reefer	0.75 gallons per hour of unit operation
Tree length timber/logs	0.0503 gallons per ton handled
Tree length timber/logs	3.46 gallons per hour of unit operation
Carpet cleaning	0.75 gallons per hour of unit operation

* Unit quantities are the number of units of product off-loaded, product produced, gallons pumped, etc.

Part II: Allowances Based On Percentages

Standard allowances for this section are as follows:

Allowance Type	Percentage of Total Gallons Consumed
Concrete mixing	30% of total gallons consumed
Garbage compaction	25% of total gallons consumed

Nonstandard Allowances

If there is not a standard allowance on this form for your particular power take-off or auxiliary engine, or if your PTO or auxiliary engine consumes more fuel than the standard allowances listed, you may request a nonstandard allowance. Submit your request in writing to the Fuels Tax Policy Specialist at the Idaho State Tax Commission, PO Box 36, Boise, ID 83722. You must include documentation showing how you computed the requested allowance.

OR

OPTION II: Calculated MPG

A calculated MPG is used if the consumer:

- Does not qualify to use a standard or statutory MPG,
- Wants to use a calculated MPG because it is greater than the standard or statutory MPG, or
- Is claiming an allowance and nontaxable miles on the same motor vehicle.

The following records must be maintained when using a calculated MPG:

- Total miles,
- Total fuel consumed,
- Gallons used by power take-off unit or auxiliary engine, if claiming an allowance,
- Total taxable miles, and
- Tax-paid purchases.

OR

OPTION III: Standard or Statutory MPGs

If a special fuels consumer qualifies, these fixed MPGs may be used in lieu of the **Allowance Only** or **Calculated MPG** options.

Standard MPG

Special fuel users in specific industries may use this option. Refer to the table that follows.

Industry Type	Standard MPG
Logging	4.30
Agriculture	4.50
Sand, Gravel, and Rock Hauling	4.00
Construction	4.40

The following records must be maintained when using a standard MPG:

- Total taxable miles, and
- Tax-paid fuel purchases.

Statutory MPG

This option may be used if the special fuel consumer fails to keep sufficiently detailed records to determine a calculated MPG. The following MPG for each vehicle weight may be used.

Vehicles Gross Registered Weight (lbs.)	Statutory MPG
Over 40,000	4.00
26,001 - 40,000	5.50
12,001 - 26,000	7.00
6,001 - 12,000	10.00
6,000 lbs. or less	16.00

The following records must be maintained when using a statutory MPG:

- Total taxable miles, and
- Tax-paid fuel purchases.

AUDIT AND RECORD RETENTION

All refund claims are subject to audit. Retain all supporting records for a minimum of three years.